



NEWS RELEASE

**STATE BOARD
OF EQUALIZATION**

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FOR IMMEDIATE RELEASE

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**ASSESSMENT PRACTICES SURVEY REPORT
RELEASED FOR TUOLUMNE COUNTY**

The State Board of Equalization (BOE) today released an assessment practices survey report on Tuolumne County.

Once every five years, the BOE conducts a review of each county's property tax assessment functions to determine whether properties are being assessed properly and to identify areas where improvements should be made. Issued as an "**Assessment Practices Survey**," the report provides an overview of how well the duties of the assessor are performed and includes recommendations to correct assessment deficiencies and improve compliance with state law.

The BOE found that most properties in Tuolumne County are being assessed properly and the overall quality of the assessment roll meets the minimum standards required by the state to qualify for augmentation funds. However, the report provides 29 recommendations to improve the effectiveness of the assessor's operations. Included among those recommendations are the following:

- Grant welfare exemption claims only for qualifying portions of low-income rental housing.
- Make supplemental assessments for structural leasehold improvements and possessory interests assessed on the unsecured roll.
- Reappraise taxable possessory interests in accordance with Revenue and Taxation Code section 61(b)(2).

The review focused on the quality of the 2002-2003 Tuolumne County assessment roll, which contained 41,275 assessments having a total enrolled value of \$3.96 billion.

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Note: A copy of the Tuolumne County Assessment Practices Survey Report is available upon request or can be found on the BOE's Web site at

<http://www.boe.ca.gov/>.